



**Issued by Deborah S. Nester**  
**Williams County Auditor**

# Citizens of Williams County:

I am pleased to present the Williams County Citizens Annual Financial Report for the fiscal year ended December 31, 2010. The report provides a brief analysis of where County revenues come from and where those dollars are spent, as well as an overview of trends in the local economy. Above all, it is designed to present a more easily understandable financial report.



Information in this report has been taken from the 2010 Williams County Cash Basis Financial Report. The Cash Basis Financial Report was audited by the Auditor of State of Ohio

The Citizens Annual Financial Report, which has been generated internally by the Williams County Auditor's Office, summarizes the financial activities of the primary government of Williams County. The reports and statements contained in the Citizens Annual Financial Report condense and simplify our 2010 Cash Basis Financial Report for all Williams County funds and

account groups. The Citizens Annual Financial Report does not conform to Generally Accepted Accounting Principals (GAAP) and governmental reporting standards.

The Citizens Annual Financial Report of Williams County is presented as a means of increasing public confidence in County government and its elected officials through easier, more user-friendly financial reporting. As you review our Citizens Annual Financial Report, I invite you to share any questions, concerns or recommendations you may have.

Sincerely,

*Deborah S. Nester*

Deborah S. Nester  
Williams County Auditor



# Williams County Auditor's Office

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## Stewards of Public Funds

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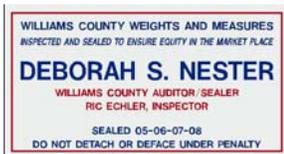
### General Accounting/Fiscal Officer

As the County's chief financial officer, it is the Auditor's responsibility to:

- Account for the millions of dollars received by the County each year
- Issue payments for all County obligations – including the distribution of tax dollars to the townships, villages, school districts, libraries, and other County agencies.
- Administer and distribute tax and license revenues including real estate taxes, personal property taxes, motor vehicle license fees, gasoline taxes, estate taxes, manufactured home taxes, and local government funds.
- Administer the County payroll.
- Produce the County's annual financial report as required by law.

### Weights and Measures

The County Auditor's office helps protect County residents and businesses by ensuring that all



commercial weighing and measuring devices are accurate. Gas pumps, price scanners, meat and produce scales are checked regularly. Each year the

County Auditor's office inspects more than 500 devices at 114 locations throughout the County.

### Real Estate Taxes and Rates

The County Auditor cannot raise or lower property taxes. Tax rates are determined by the budgetary requests of each government unit as authorized by the vote of the people. Rates are computed in strict accordance with procedures required by the Ohio Department of Taxation, Division of Equalization.

Each year, the County Auditor prepares the General Tax List. Your tax bill is based on the tax rate multiplied by your valuation on this tax list. This is your proportional share of the cost of operating your local government including schools, townships, villages and the County.

Under Ohio law, the amount of taxation without a vote of the people is limited to 10 mills (\$10 per \$1,000 of assessed valuation). County residents must approve by vote any additional real estate taxes, for any purpose. Your "tax rate" is the total of all these levies and bond issues.

### Real Estate Appraisal and Assessment

Williams County has 25,883 separate parcels of property. It is the job of the County Auditor's office to ensure that every parcel is fairly and uniformly assessed for tax purposes. A general appraisal is conducted every six years and values are updated every three years (Triennial Update).

For taxation purposes, property owners are assessed at a rate of 35 percent of Fair Market Value. The County Auditor's office maintains a record of each parcel in the County. The records are open to the public and can be accessed on our website at: <http://www.co.williams.oh.us/auditor>.

The County Auditor also administers several important programs relating to property tax reductions for citizens including: Current Agricultural Use Value Program for agriculture, Homestead Exemption program for the elderly or disabled, and the 2 ½% Homesite Credit program for residential homeowners.

### Mobile Home Assessment

The County Auditor's office is also charged with assessing taxes on Manufactured Housing (Mobile Homes). Under Ohio law, Mobile Home owners must register their homes with the County Auditor's office for tax purposes. The County Auditor assesses each Mobile Home annually and prepares a tax list. The Mobile Home tax is distributed back to the local taxing districts (municipalities, townships, schools, and county) in the same manner as Real Estate taxes.

**Licensing**

Licenses for dogs, kennels, vendors, and cigarettes are all issued by the County Auditor's office. Williams County issued 5,084 dog licenses in 2010. Vendor licenses authorize businesses to sell tangible property to the public and collect sales tax, of which one and a half percent is returned to the County for use on the local level.



**Department of Aging - Administration Offices -Bryan**

**WILLIAMS COUNTY OFFICES**



**Board of Elections**



**Job & Family Services**

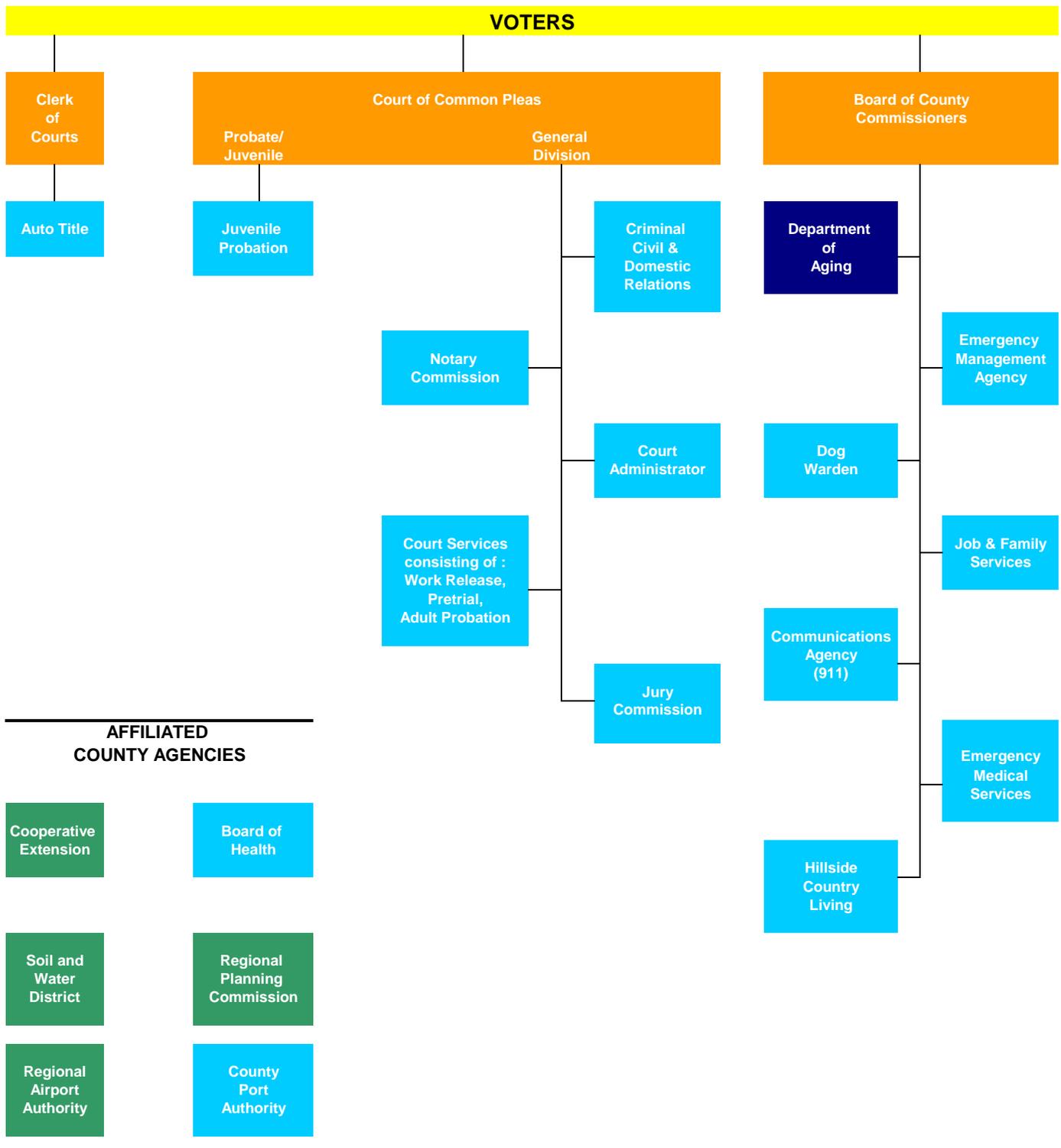


**Records Center**



**Title Office**

# Your Williams County Government

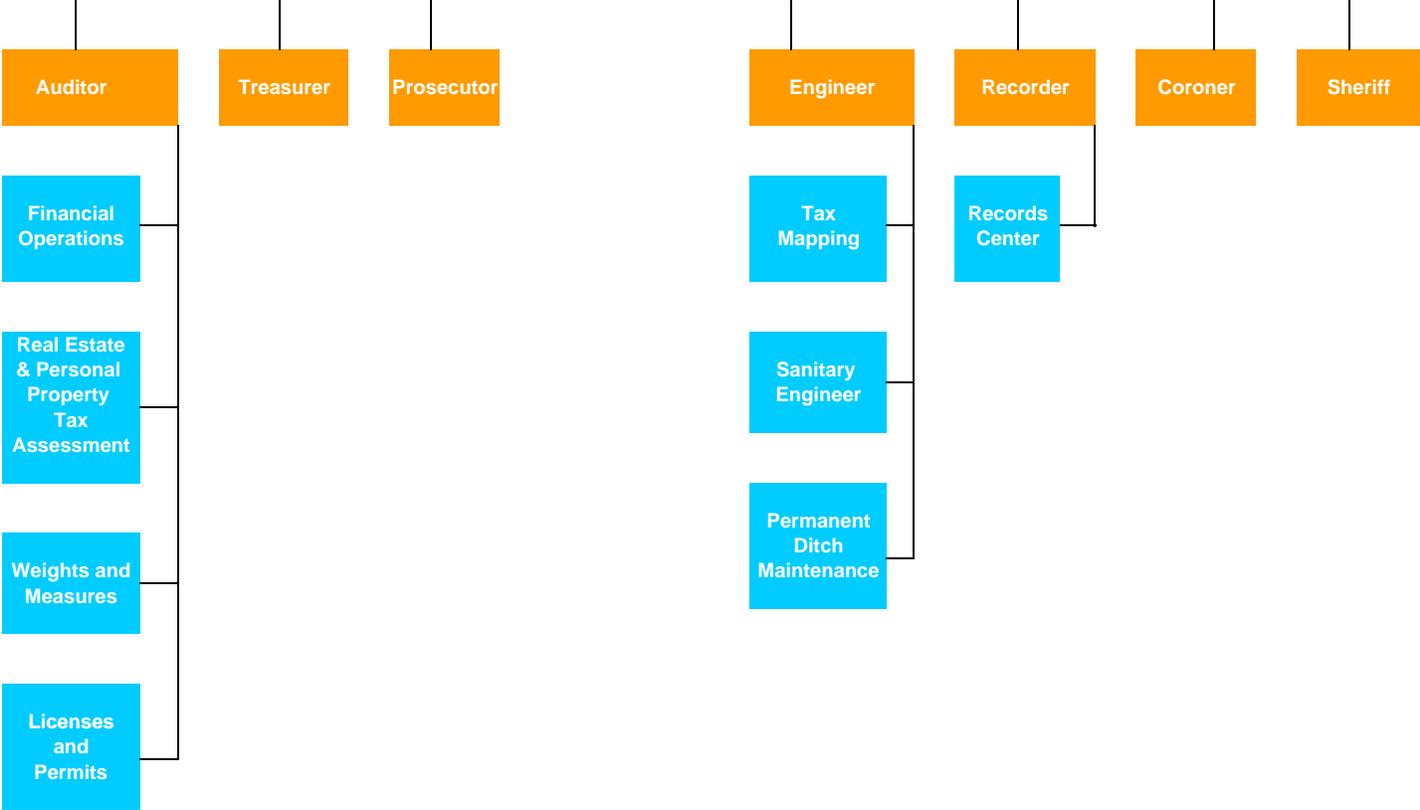


## KEY

- Voted levy provides some or all of the funding
- County provides some or all of the funding
- Elected Officials
- Administrative Jurisdiction



**VOTERS**



**COUNTY COMMISSIONS**

Northwest Ohio Rail Commission	County Budget Commission	Board of Revision	Data Processing Board	County Records Commission	Veterans Service Commission	Williams County Board of Elections
Appointed By: Board of Commissioners	Includes: Auditor Treasurer Prosecutor	Includes: Auditor Treasurer Pres of Board of Comm.	Includes: Auditor Treasurer Commissioner Recorder Clerk of Courts Records Center Board of DD	Includes: Auditor Recorder Prosecutor Clerk of Courts Pres. Of Board of Commissioners	Appointed By: Common Pleas Court Judges	Appointed By: Democratic Party Republican Party Secretary of State

**COUNTY BOARDS**

Alcohol, Drug Addiction and  
Mental Health Services

Williams County Board of  
Developmental Disabilities

### A Brief History of Williams County

Williams County was formed in 1820 from Old Indian Territory and organized in 1824 with Defiance as its county seat. In 1840, the county seat was relocated to the newly created town of Bryan, a more central location. The County is named after David Williams, a Revolutionary War hero, and one of the captors of Major Andre, the British Spy.

### County Government

The elected three-member Board of Commissioners acts as both legislative and executive branch of County Government. Each Commissioner serves a four year term. In addition to the County Auditor who serves as chief fiscal officer, there are seven other elected officials, serving four year terms, who operate separately as set forth by Ohio Revised Code. These officials are: Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, and Treasurer. Williams County elects three Judges, one serving Common Pleas Court, another serving Probate/Juvenile Court, and the third serving Municipal Court. Each Judge serves a six year term.

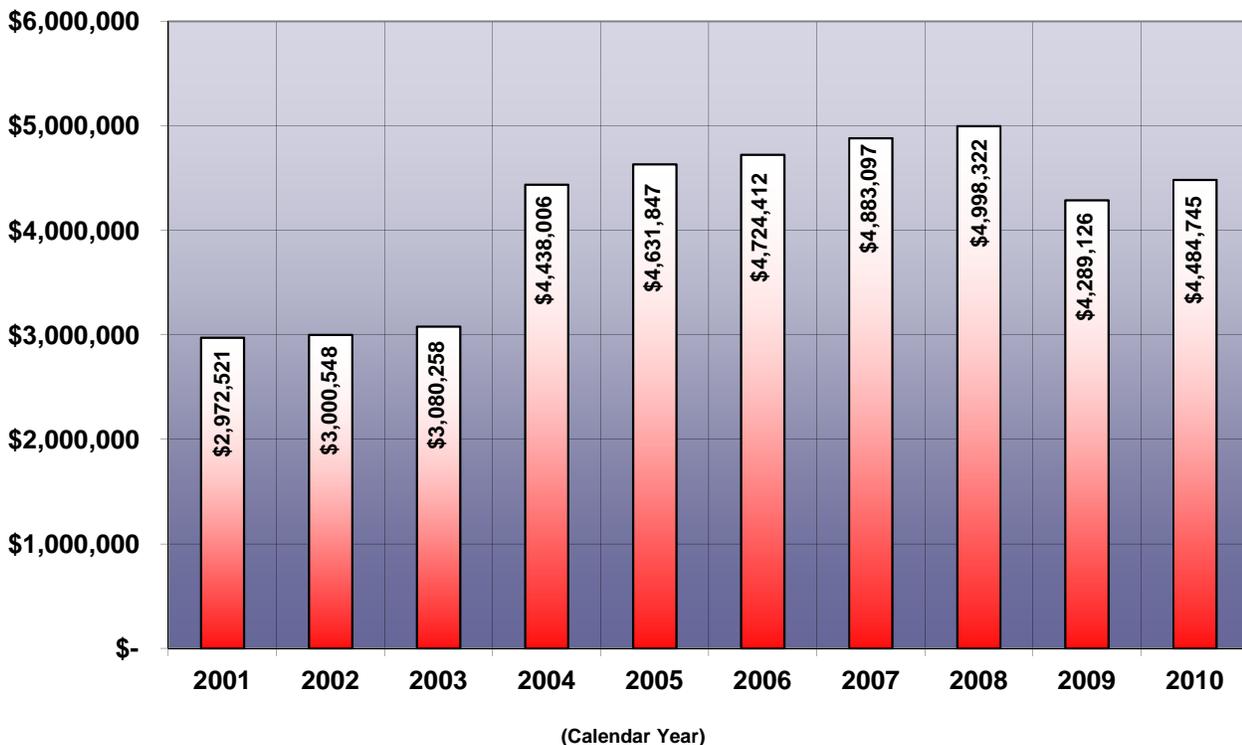
### Williams County Unemployment Rate Increases in 2010

The County's unemployment rate for 2010 averaged 12.9% as compared to a state average of 10.1% and a national average of 9.6%. In 2009, the county's unemployment rate was significantly higher at 15.7% as compared to a state average of 10.2% and national average of 9.3%. Over the past ten years, the county's unemployment rate has ranged from a low of 5.1% in 2001 to a high of 15.7% in 2009.

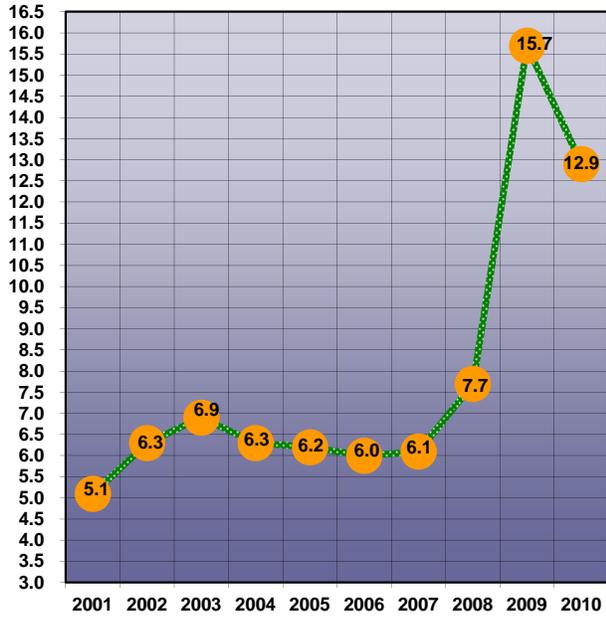
### Economic Statistics

- Sales tax revenue for Williams County in 2010 totaled \$4,484,745 as compared to \$4,289,126 in 2009. This represents an increase of \$195,619, or 4.6%.
- Real & Personal Property values have increased 1.45% over the past five years. From 2009 to 2010, values only increased by .02%.
- Real & Personal Property tax collections have decreased by 10.00% over the past five years. However, property tax collections in 2010 did increase by \$945,902 or 3.46% as compared to 2009.

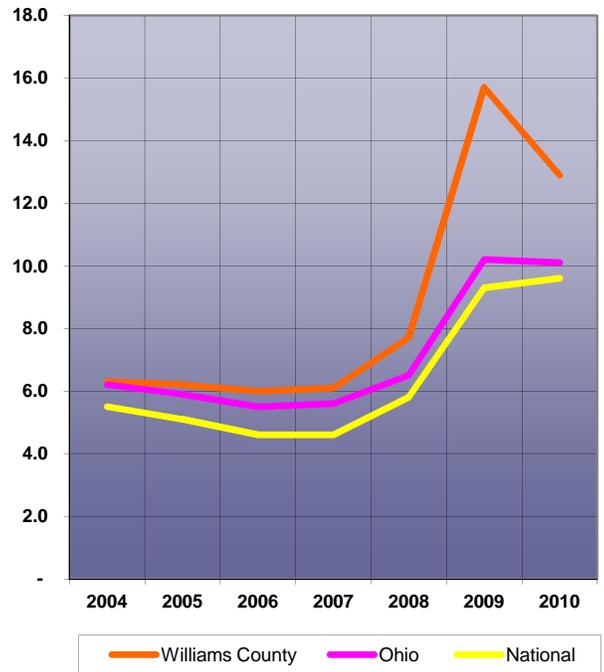
## Williams County Sales Tax Revenue



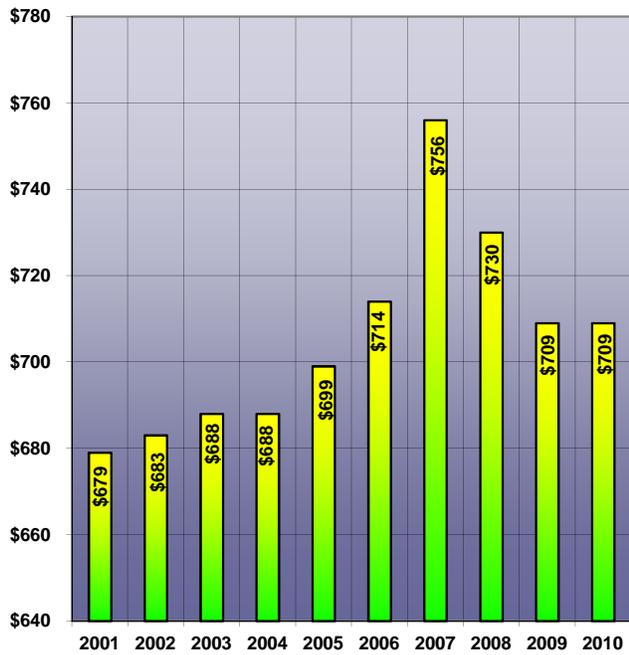
**Williams County  
Average Unemployment Rates**



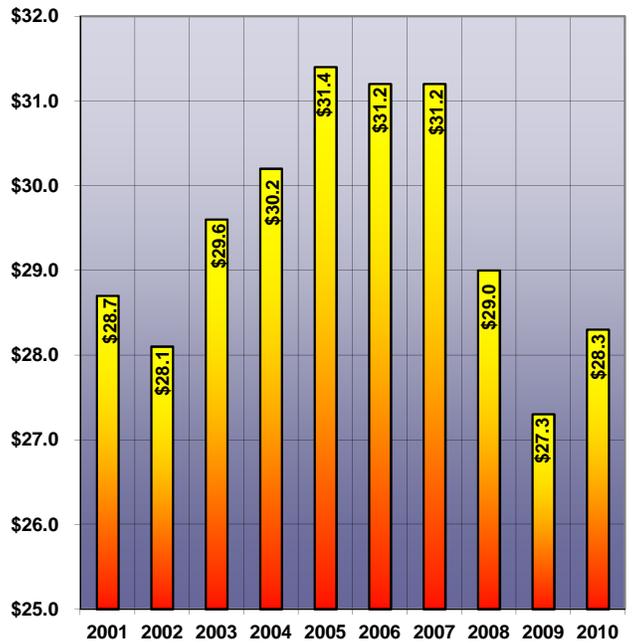
**National, State and County  
Unemployment Rates**



**Assessed Taxable Property Values  
(in millions)**



**Real & Personal Property Tax Collections  
(in millions)**



# County General Fund Expenditure Statement

## General Fund Expenditures

	2008	2009	2010
Assessing Personal Property	\$537	\$132	\$67
Auditor	176,495	151,215	144,309
Auditor-Weights & Measures	0	11,744	11,916
Bureau of Inspections	40,768	41,482	31,618
Commissioners	270,778	241,514	241,485
Courthouse	758,559	522,841	537,030
Elections Board	267,383	156,388	178,005
Miscellaneous	21,493	35,454	25,103
Planning Commission	131	100	100
Prosecutor	332,026	320,518	320,804
Records/Imaging	29,831	35,768	38,447
Records Center	91,766	81,897	77,166
Recorder	139,202	127,351	139,528
Taxes/Other	114,167	98,501	105,460
Treasurer	118,975	109,922	107,296
<b>Total Legislative &amp; Executive</b>	<b>2,362,111</b>	<b>1,934,827</b>	<b>1,958,334</b>
Adult Probation	104,723	93,355	94,658
Clerk of Courts	178,461	184,417	182,060
Common Pleas Court	305,571	254,425	230,922
Court of Appeals	19,618	20,288	20,814
Jury Commission	1,291	1,139	1,044
Juvenile Probation	417,264	329,762	355,875
Law Library	4,051	4,118	0
Miscellaneous	61	116	148
Municipal Court	103,345	92,052	100,935
Probate Court	129,175	112,938	107,443
<b>Total Judicial</b>	<b>1,263,560</b>	<b>1,092,610</b>	<b>1,093,899</b>
Communications Agency	507,382	440,053	434,220
Coroner	64,683	69,809	73,064
Emergency Management	208,222	112,862	99,854
Sheriff	1,526,873	1,331,303	1,340,251
Sheriff-MAN Unit	0	8,277	53,342
Miscellaneous	1,480,205	1,410,280	1,463,424
<b>Total Public Safety</b>	<b>3,787,365</b>	<b>3,372,584</b>	<b>3,464,155</b>
Engineer-Ditches	206,781	193,572	106,468
Engineer-Office Expense	101,706	65,000	115,268
Mapping Department	45,546	38,239	31,777
<b>Total Public Works</b>	<b>354,033</b>	<b>296,811</b>	<b>253,513</b>
Health	45,357	42,402	69,374
<b>Total Health</b>	<b>45,357</b>	<b>42,402</b>	<b>69,374</b>
Children's Services	40,000	100,000	150,000
Miscellaneous	0	0	0
Public Assistance	79,678	81,533	80,416
Veteran Services	76,278	75,692	75,482
Veteran Services Commission	246,225	241,452	213,980
<b>Total Human Services</b>	<b>442,181</b>	<b>498,677</b>	<b>519,878</b>
Employee Health Insurance	902,824	880,672	931,939
<b>Total Employee Health Insurance</b>	<b>902,824</b>	<b>880,672</b>	<b>931,939</b>
Grant - Soil & Water	147,923	123,035	118,889
<b>Total Conservation &amp; Recreation</b>	<b>147,923</b>	<b>123,035</b>	<b>118,889</b>
WEDCO	44,494	46,541	53,520
<b>Total Economic Development</b>	<b>44,494</b>	<b>46,541</b>	<b>53,520</b>
Agriculture	330,475	153,988	92,994
Airport	59,526	47,404	45,000
Miscellaneous	278,803	175,165	185,314
<b>Total Other /Miscellaneous</b>	<b>668,804</b>	<b>376,557</b>	<b>323,308</b>
Miscellaneous	0	2,738	301
<b>Total Capital Outlay</b>	<b>0</b>	<b>2,738</b>	<b>301</b>
Principal	10,900	11,118	11,336
Interest	9,642	9,342	9,023
<b>Total Debt</b>	<b>20,542</b>	<b>20,460</b>	<b>20,359</b>
<b>Total Expenditures</b>	<b>\$10,039,194</b>	<b>\$8,687,914</b>	<b>\$8,807,469</b>

# Financial Activity Statement

## Summary

The Financial Activity Statement, known in accounting terms as the "Income Statement," provides a record of the money received and spent during the year. Explanations of specific Resources and Services are provided on the following pages.

Williams County 2010 Financial Activity Statement of Governmental Funds	
<b>Resources Received</b>	
Property Taxes	\$3,728,782
Sales Tax	4,596,745
Charge for Services	4,763,688
Licenses & Permits	96,145
Fines & Forfeitures	305,822
Intergovernmental Revenue	14,567,759
Special Assessments	851,753
Investment Income	216,274
Miscellaneous	1,072,455
<b>Total</b>	<b>\$30,199,423</b>
<b>Total Net Other Financing</b>	<b>1,404,795</b>
<b>Total Resources Received</b>	<b>\$31,604,218</b>
<b>Services Rendered</b>	
Legislative & Executive	2,656,472
Judicial	1,723,909
Public Safety	3,631,814
Public Works	4,992,012
Health	1,309,482
Human Services	9,605,903
Conservation & Recreation	118,889
Economic Dev. & Assistance	812,173
Employee Health Insurance	931,939
Other/Miscellaneous	323,308
Capital Outlay	2,541,418
Debt Service	4,473,428
<b>Total Services Rendered</b>	<b>\$33,120,747</b>
<b>Resources Received over Services Rendered</b>	<b>(\$1,516,529)</b>

### Resources

Resources received are monies the County receives from a variety of sources in order to pay for the Services it provides.

**Taxes** are resources that include sales tax, real estate tax, personal property tax, and a variety of other smaller taxes.

**Charge for Services** are resources from various County departments and agencies for fees paid to them by the public such as court costs and fees for the recording of deeds and transferring property.

**Licenses & Permits** are revenues from the selling of vendor licenses, dog licenses and other items.

**Fines & Forfeitures** are the resources derived from fines levied in the Courts and money received from a variety of forfeitures, including drug arrests and seized property.

**Intergovernmental Revenues** are resources received from direct grants and funding from the State of Ohio and Federal Government.

**Special Assessments** are amounts levied on real estate tax bills by the County and other local governments for providing improvements such as ditches, water and sewer services, curbs and lighting.

**Investment Income** is the earnings of the County Treasurer's investments.

**Miscellaneous Revenues** include refunds, reimbursements, proceeds from notes and donations.

### Services Rendered

Services rendered are the monies expended to provide services to citizens.

**Legislative & Executive** expenditures are the expenses incurred for administrative offices including the Auditor, Commissioners, Prosecutor, Recorder, Treasurer and other similar departments.

**Judicial** expenditures are the costs of administering justice through the Williams County Courts, which include the Courts of Common Pleas, Probate, Juvenile and Domestic Relations.

**Public Safety** expenditures are the costs of the Coroner and Sheriff Department.

**Public Works** expenditures are the costs incurred to maintain County roads and bridges.

**Health** expenditures are those services to maintain public health.

**Human Services** expenses are the costs to operate the Department of Job & Family Services and the Children Services Board.

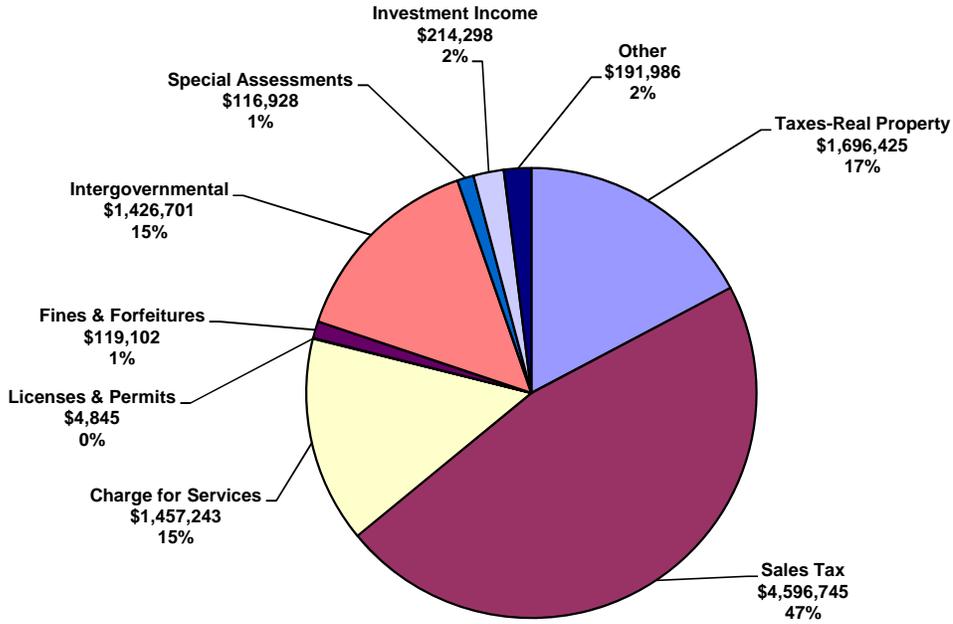
**Economic Development & Assistance** expenditures are primarily from Community Development Block Grants (CDBG) provided to local business, government, and home owners to promote development in Williams County.

**Employee Health Insurance** expenditures are the costs to provide insurance coverage for medical and dental benefits to the employees of the County.

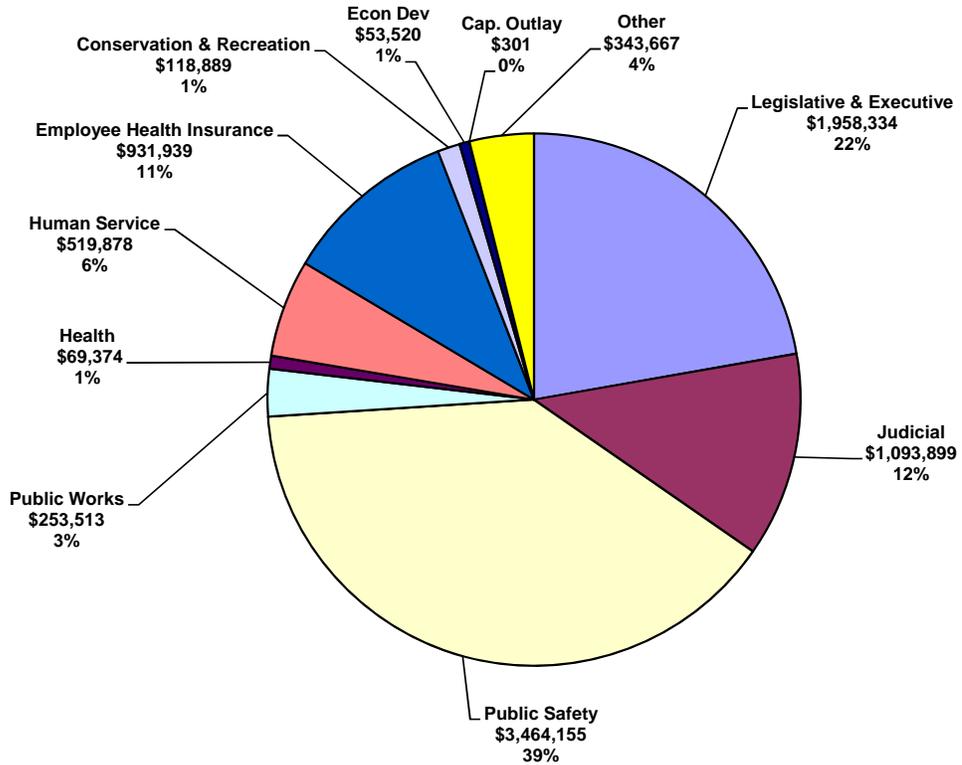
**Capital Outlay** are expenditures for the purchase, acquisition and construction of improvements to County buildings, land, equipment, and vehicles.

**Debt Service** expenditures are the costs of paying interest and principal on County Debt.

## General Fund Revenues - Calendar Year 2010



## General Fund Expenditures - Calendar Year 2010





<b>Williams County 2010 Summary of Debt Obligations</b>				
	<b>Balance at 1/01/10</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance at 12/31/10</b>
General Obligations	\$2,500,000		\$2,000,000	500,000
USDA Special Assessment	752,461	0	13,506	738,955
USDA Revenue Bonds	5,090,842	0	151,646	4,939,196
OPWC Loans	513,687	0	85,615	428,072
OWDA Loans	3,778,832	0	263,067	3,515,765
Sanitary Sewer Improvement Note	815,000	840,000	815,000	840,000
County Facilities Improvement Note	200,000	0	50,000	150,000
Court of Appeals Loan	211,896	0	11,336	200,560
Equipment Loans/Leases	776,178	0	348,738	427,440
<b>Total</b>	<b>\$14,638,896</b>	<b>\$840,000</b>	<b>\$3,738,908</b>	<b>\$11,739,988</b>

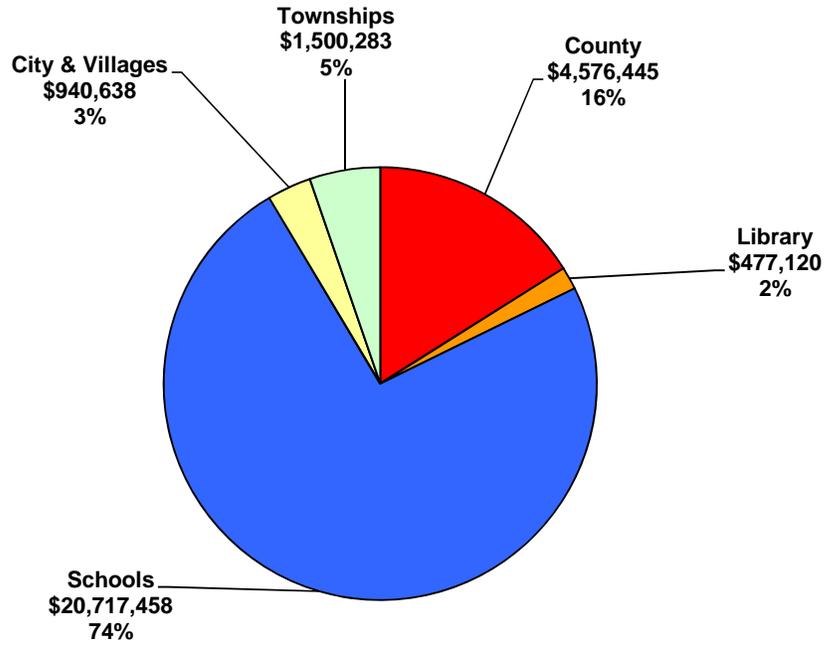
<b>Year 2010 Census Information Townships and Villages within Williams County</b>			
	<b>Population</b>		<b>Population</b>
Alvordton Village	0	Madison Township	987
Blakeslee Village	96	Millcreek Township	802
Brady Township	931	Montpelier Ex. Village	4,072
Bridgewater Township	1,474	Northwest Township	1,236
Bryan City	8,545	Pioneer Village	1,380
Center Township	2,874	Pulaski Township	2,357
Edgerton Village	2,012	Springfield Township	1,812
Edon Village	834	St. Joseph Township	815
Florence Township	1,096	Stryker Village	1,335
Holiday City Village	52	Superior Township	1,393
Jefferson Township	1,868	West Unity Village	1,671
		County Total	<u>37,642</u>

**Source: U.S. Census Bureau Website**

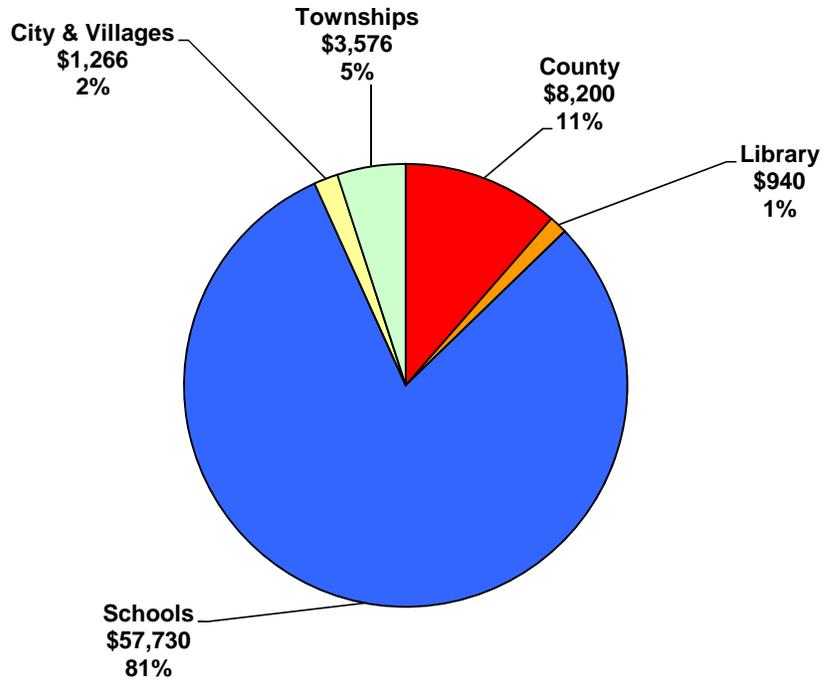
*Note: Village populations are not included in township figures.*



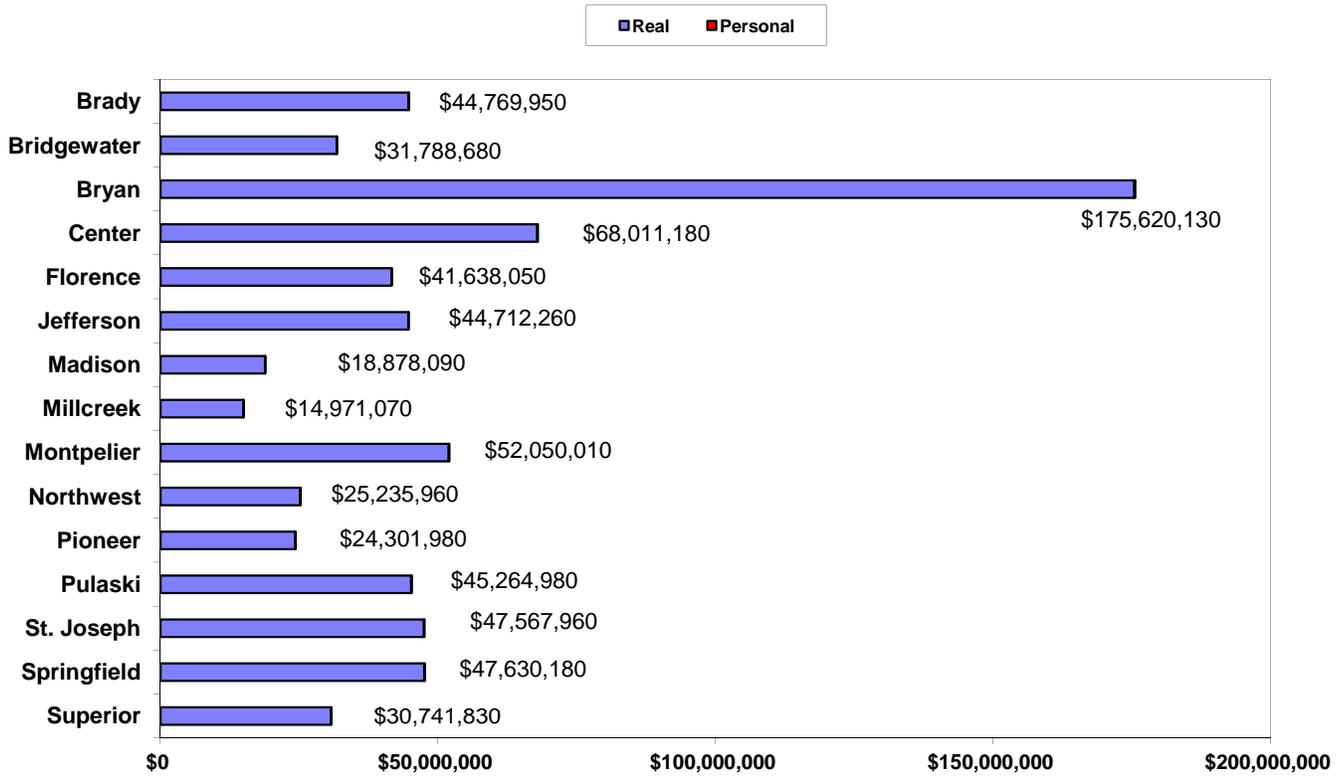
### Real Estate Tax Revenue - Calendar Year 2010



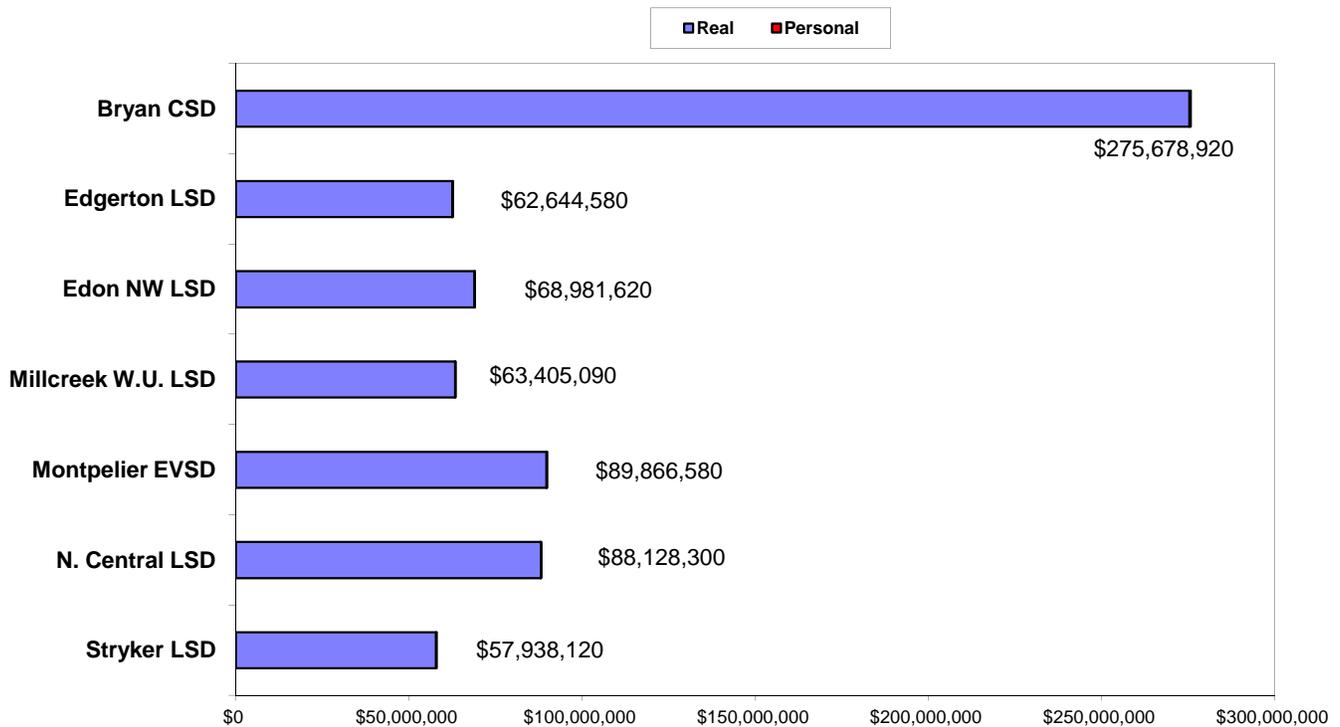
### Personal Property Tax Revenue - Calendar Year 2010



## Williams County Township Valuations - Tax Year 2010



## Williams County School District Valuations - Tax Year 2010



# Williams County Elected Officials

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**Deborah S. Nester**  
*Auditor*

**Kimberly L. Herman**  
*Clerk of Courts*

**Dr. Kevin Park**  
*Coroner*

**Brian A. Davis**  
*Commissioner*

**Lewis D. Hilkert**  
*Commissioner*

**Alan L. Word**  
*Commissioner*

**Craig L. Roth**  
*Common Pleas Court Judge*

**Dennis M. Bell**  
*Engineer*

**Steven R. Bird**  
*Probate and Juvenile Judge*

**Thomas A. Thompson**  
*Prosecutor*

**Patsy A. Mealer**  
*Recorder*

**Kevin A. Beck**  
*Sheriff*

**Sharon L. Helbig**  
*Treasurer*

# Williams County Office Directory

<u>Department</u>	<u>Phone Number</u>	<u>Fax Number</u>
Adult Probation	636-4722	636-8532
Auditor	636-5639	636-8584
Clerk of Courts	636-1551	636-7877
Commissioners	636-2059	636-0643
Common Pleas Court	636-2644	636-9886
Communications Agency	636-8497	636-3170
Department of Aging	633-4317	633-4319
Dog Warden	636-4659	636-3170
Election Board	636-1854	636-2975
E.M.S.	636-6751	636-0554
Engineer	636-2454	636-8687
Enrichment Center	485-8331	485-5495
Health Department – Bryan – Satellite Office	636-8754	636-8107
Health Department – Montpelier – Main Office	485-3141	485-5420
Hillside Country Living	636-4508	636-1269
Job & Family Services	636-6725	636-8843
Juvenile Probation	636-2934	636-3200
Planning Commission	636-2454	636-8687
Probate Court	636-1548	636-5405
Prosecutor	636-4411	636-3919
Recorder	636-3259	636-6940
Record's Department	636-8253	636-3984
Sheriff	636-3151	636-2935
Soil & Water	636-9395	636-8645
Title Department	636-1915	636-1861
Tax Mapping	636-2454	636-8687
Treasurer	636-1850	636-8584
Veterans Commission	636-8812	636-7306
Victim's Assistance	636-6195	636-0481



I would like to thank you for taking the time to read about the financial activity in Williams County. It is our goal in the Auditor's Office to continue serving the citizens of Williams County in a professional and friendly manner, as well as being a responsible public servant.

***Deborah S. Nester***  
***Williams County Auditor***

Questions, comments or suggestions regarding this report can be directed to the County Auditor's Office at (419) 636-5639. This report, a variety of other information, as well as e-mail capabilities can be found at the County's web-site at: [www.co.williams.oh.us/auditor](http://www.co.williams.oh.us/auditor)